

THE MYSORE LEGISLATIVE ASSEMBLY

SIXTY-SIXTH DAY

Thursday, 31st August, 1961.

The House met in the Assembly Hall, Vidhana Soudha, Bangalore,
at One of the Clock.

Mr. SPEAKER (Sri S. R. KANTHI, B. A., LL. B.) in the Chair.

STARRED QUESTIONS

(to which oral answers were given).

EXTENT OF ACREAGE UNDER COMMERCIAL CROPS IN THE STATE.

*Q.—469. Sri G. B. SHANKAR RAO (Hirekerur):—

Will the Government be pleased to state :—

(a) the extent of acreage under each commercial crop during the years 1957-58, 1958-59, 1959-60 and 1960-61 in the State (Districtwise figures may be furnished);

(b) the amount of Agricultural Income Tax levied and collected under different heads of commercial crops in each District during the said years;

(c) the amount of tax still due from each district?

A. Sri T. MARIAPPA (Minister for the Finance).—

(a) The information is furnished in the Statement placed on the Table of the House.

(b) The information could not be furnished in respect of each commercial crop, as the Agricultural Income Tax is being levied on the aggregate income from the commercial crops grown by the assesseees. The total amount of tax levied and collected is furnished in Statement placed on the Table of the House.

(c) The amounts have been furnished in Statement placed on the Table of the House.

Sri G. B. SHANKAR RAO.—Though there is large extent of acres under various commercial crops in Bellary District, I would like to know why no agricultural income tax is levied in Bellary District and no tax is collected?

†Sri J. H. SHAMSUDDIN.—It will depend upon the number of acreage of each holding. It may be that particular individuals may not be assessable under the law now prevalent.

† Indicates that the remarks or speeches have not been revised by the member concerned.

Sri S. D. KOTHAWALE.—Sir, there appears to be great variations in the amounts collected. For instance, Mandya in 1957-58, it is Rs. 4,038, in 1958-59 it is about Rs. 2,000 and odd and in 1959-60, it is Rs. 6,000 and odd. What is the reason for this great variation?

Sri J. H. SHAMSUDDIN.—That depends upon several circumstances. In a particulars area, the assessment may be more because they might have been finalised and tax levied. It may be that agricultuists might have changed their crop from one kind to other from food crop to money crop or *vice versa*. Several factors have to be taken into consideration. There may be famine or there may be flood. Therefore, a particular assess may not get the yield as expected. Therefore, he may be non-assessable. Therefore all these considerations prevail while levying the tax.

Sri G. B. SHANKAR RAO.—Last year some taluks of Chitaldrug District were declared to be famine-stricken taluks. Even then, the tax levied for that year in Chithaldrug District was 30 times more than what was levied in previous years?

Sri J. H. SHAMSUDDIN.—One taluk in Chitaldrug District may become famine-stricken. But other taluks may be very prosperous. What is less in other taluks may be counteracted by many other taluks of the Chitaldrug District. I cannot what had happened in particular taluks.

Sri A. R. PANCHAGAVI.—Are the Government aware that the change of crop in Chithaldrug Taluk could not be such a change as 30 times to commercial crops because for the year 1957-58 while it was about Rs 2,000 and odd, in 1959-60 it was Rs. 22,000 and odd? What are the reasons for such variations?

Sri J. H. SHAMSUDDIN.—It is not tax collected. It is levied. We have in an agricultural area two Assistant Commissioners and sometimes two or three districts are lumped together and come under an agricultural officer. The levy becomes due only after assessment. During these two years, the assessment may be pending and assessment may not be finalised. Even then, they are liable for taxation. Assessment concluded in 1960-61 does not necessarily mean levied. It May be levied. Therefore finalised assessment may result in more demand.

Sri G. SIVAPPA.—Has it come to the notice of the Government that apart from various factors the Deputy Minister was pleased to mention, it depends also upon the officer concerned?

Sri J. H. SHAMSUDDIN.—Officer's personality has nothing to with it. Whoever may be the officer, the officer may be a little more vigilant and he may bring to notice those who escape tax. Apart from that, there is nothing else he could do.

Sri G. SIVAPPA.—Apart from that, are the Government aware that they are levying agricultural income tax arbitrarily?

Sri J. H. SHAMSUDDIN.—If they are arbitrary, they have got rights of appeal and revision and so many other things.

Sri G. VENKATAI GOWDA.—May I know the percentage of collection and Demand made?

Sri J. H. SHAMSUDDIN.—That information is placed on the Table. That shows the Demand and collection.

Sri G. VENKATAI GOWDA.—Every one cannot say what is placed on the Table.

Sri J. H. SHAMSUDDIN.—I want notice for mathematical calculation.

Sri J. B. MALLARADHYA.—What is the total agricultural income tax recovered from plantation crops in respect of the years mentioned in this question?

Sri J. H. SHAMSUDDIN.—I cannot give the exact figure. That is a matter of separate tabulation.

Sri J. B. MALLARADHYA.—What is the amount of agricultural income tax collected from Coorg District for the last three years?

Sri J. H. SHAMSUDDIN.—I cannot give the figure. These are total figures in respect of both commercial crops and plantation crops.

Sri G. VENKATAI GOWDA.—What is the total demand and the total collection made for all these four years?

Sri J. H. SHAMSUDDIN.—I placed it on the table. You add the figures; it will give the totals.

ಶ್ರೀಮತಿ ಸುಶೀಲಾಬಾಯಿ ಪಾ.—ಹಳೇ ಮೈಸೂರು ಹೋಗಿ ಕೊಸ ಮೈಸೂರಾದ ಮೇಲೆ ಲಸನ್‌ಮೆಂಟ್ ಮಾಡಿರುವುದರಲ್ಲಿ ಬಹಳ ಹೆಚ್ಚು ಕಮ್ಮಿ ಆಗಿ ಕೆಲವರು ಲವೀಲು ಹೋಗಿರುವುದು ಸರ್ಕಾರದವರ ಗಮನಕ್ಕೆ ಬಂದಿದೆಯೇ?

Sri J. H. SHAMSUDDIN.—There may be some wrong assessment which is being collected by others.

Sri F. H. MOHSIN.—It is seen that in Mandya District the levy is less and the recovery is less. Am I correct in saying that there is leakage of revenue and even avoidance of tax in that district?

Sri J. H. SHAMSUDDIN.—I do not subscribe to that view. If a particular case is brought to my notice, I will examine it.

ಶ್ರೀ ಜಿ. ಎಸ್. ಬೊಮ್ಮೇಗೌಡ.—ವಾಣಿಜ್ಯ ಬೆಳೆಗೆ ಹಾಕುವ ತೆರಿಗೆ ಶ್ಯಾನುಭೋಗರು ಕೊಟ್ಟ ಪಹಣಿ ಅಂದಾಜಿಗೂ ವಾಸ್ತವವಾಗಿ ಬೆಳೆದಷ್ಟಕ್ಕೂ ವ್ಯತ್ಯಾಸವಾಗಿ ಕೋರ್ಟ್‌ನಲ್ಲಿ ವ್ಯವಹಾರ ನಡೆಸುತ್ತಾ ಇರುವುದು ಸರ್ಕಾರದವರ ಗಮನಕ್ಕೆ ಬಂದಿದೆಯೇ?

Sri J. H. SHAMSUDDIN.—Peak pahani is one of the factors for assessing; but that is not the only factor. There are a other enquiries just to verify or to assess the value of peak pahani.

ಶ್ರೀ ಜಿ. ಎಸ್. ಬೊಮ್ಮೇಗೌಡ.—ಶ್ಯಾನುಭೋಗರು ಕೊಡತಕ್ಕ ಪಹಣಿ ಅಲ್ಲದೆ, ಯಾವ ಎಥವಾದ ಅಧಾರ ತೆಗೆದು ಕೊಂಡು ವಾಣಿಜ್ಯ ಬೆಳೆ ಇಷ್ಟೇ ಬೆಳೆದರು ಎಂದು ಹೇಳುತ್ತೀರಿ?

Sri J. H. SHAMSUDDIN.—When the figure is controverted by the assessee, the assessing officer has an independent enquiry to verify the peak pahani.

Sri B. G. KHOT.—Do the Government intend to bring a new Bill called Commercial Tax Bill, instead of Agricultural Income-tax Bill?

Sri J. H. SHAMSUDDIN.—That is a suggestion for action.

ಶ್ರೀ ಎಫ್. ಬಿ. ನರಸಿಂಹೇಗೌಡ.—ವ್ಯವಸಾಯದ ತೆರಿಗೆ ಹಾಕುವಾಗ ತೆಂಗಿನ ಗಿಡ ಬೆಳೆಯತಕ್ಕ ಪ್ರದೇಶದಲ್ಲಿ ಕೆಲವು ಅಧಿಕಾರಿಗಳು ತೆಂಗಿನ ಗಿಡ ಏನು ಎಂಬುದನ್ನು ತಿಳಿದುಕೊಳ್ಳದೆ ಮನಸೋ ಇಚ್ಛೆ ಅಗ್ರಿಕಲ್ಚರ್‌ರಲ್ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿ ಅನೇಕರು ಕೋರ್ಟಿಗೆ ಹೋಗಿರುವುದು ಸರ್ಕಾರದವರ ಗಮನಕ್ಕೆ ಬಂದಿದೆಯೇ?

Sri J. H. SHAMSUDDIN.—That is a general allegation. It has not come to my notice. If a particular instance is brought to notice, Government will examine it.

ಶ್ರೀ ಎಫ್. ಬಿ. ನರಸಿಂಹೇಗೌಡ.—ತೆಂಗಿನ ಗಿಡ ಇರತಕ್ಕ ಪ್ರದೇಶದಲ್ಲಿ ಸರ್ಕಾರದವರು ಎಮರ್ಜೆನ್ಸಿ ಪಾಲಿಸಿ ವಿಷಯದಲ್ಲಿ ಇಷ್ಟೇ ಕೊಡಬೇಕೆಂದು ನಿಗದಿಮಾಡುವುದಕ್ಕೆ ದೋಚನೆ ಮಾಡುತ್ತೀರಾ?

Sri J. H. SHAMSUDDIN.—Mostly agricultural income-tax is dealt with by Assistant Commissioners who are revenue people. I do not think they will exhibit such a colossal ignorance as to where it is not fit for cocoanut garden, they deem it to be so.

ಶ್ರೀ ಎಫ್. ಬಿ. ನರಸಿಂಹೇಗೌಡ.—ತೆಂಗಿನ ಗಿಡವ ವ್ಯವಸಾಯದ ಬಗ್ಗೆ ಸರ್ಕಾರದಲ್ಲರತಕ್ಕ ಮಂತ್ರಿಗಳಿಗೆ ಏನಾದರೂ ಅನುಭವವಿದೆಯೇ? Practical Difficulties ಗೊತ್ತಿದೆಯೇ?

Sri J. H. SHAMSUDDIN.—I come from an area where cocoanut trees are abundantly grown.

ಶ್ರೀ ಎಫ್. ಬಿ. ನರಸಿಂಹೇಗೌಡ.—ಅವರು ಪೋರ್ಟ್‌ಪೋಲಿಯೋ ಮಂತ್ರಿಗಳಾಗಿರುವುದರಿಂದ ಅವರು ನ್ಯಾಯವಾಗಿ ಕಷ್ಟ ಸುಖ ಏನು ಎಂಬುದನ್ನು ತಿಳಿದುಕೊಂಡೇ ಇರಬೇಕು. practical difficulties ತಿಳಿದುಕೊಂಡಿದ್ದಾರೆವೋ ಎಂಬುದು ನನ್ನ ಪ್ರಶ್ನೆ.

ಅಧ್ಯಕ್ಷರು.—ಅವರು ಹೇಳಿದರು, ನಾನು ಬಂದಂಥ ಕ್ಷೇತ್ರ ತೆಂಗಿನಮರದ ಕ್ಷೇತ್ರ ಗೊತ್ತಿದೆ ಎಂದು.

ಶ್ರೀ ಎಫ್. ಬಿ. ನರಸಿಂಹೇಗೌಡ.—ತೆಂಗಿನ ಗಿಡವ ಅನುಭವ ತಿಳಿದುಕೊಂಡು ಹೇಳುತ್ತಾ ಇದ್ದಾರೆವೋ ಅಂತ?

ಅಧ್ಯಕ್ಷರು.—ಅವರು ತೆಂಗಿನ ಗಿಡವ ಮೇಲೆ ವಾಸಮಾಡುತ್ತಾರೆ. (ನಗು)

Sri C. J. MUCKANNAPPA.—Is it not a fact that your confidential circular instructions to the officers concerned have caused very great hardship to these agriculturists having the assessment on the agricultural income?

Sri J. H. SHAMSUDDIN.—I don't disclose confidential circular. Therefore, I don't reply.

Sri C. J. MUCKANNAPPA.—Is it not a fact that due to these confidential circular instructions that Deputy Commissioners are rather unable to issue any stay order where people are aggrieved the maximum extent?

Sri J. H. SHAMSUDDIN.—Stay order is governed by rules. There is a provision for appeal. Before appeal certain steps are taken by the assessee. No circular can be issued contrary to rules and law.

Sri G. SIVAPPA.—In Chitaldrug district, the levy has increased 1 to 30 times. May I know whether the production also has increased?

Sri J. H. SHAMSUDDIN.—By the mere fact that the levy is more it does not necessarily mean that the production has increased. It may be the assessment arrears of the past years which are finalised.

Sri G. SIVAPPA.—Is there no arbitrary levy?

Sri J. H. SHAMSUDDIN.—No. They levy is regulated by rules and provisions of the Act.

Sri F. H. MOHSIN.—Is it not a fact that the cost of establishment in some districts is higher than the income by way of commercial tax?

Sri J. H. SHAMSUDDIN.—I do not know whether he refers to plantations or agriculture. So far as agricultural income tax on commercial crops is concerned, we have given an officer for more than one district. So far as plantations are concerned, we have given only two officers in respect of three districts.

Sri J. B. MALLARADHYA.—Are the Government aware that there is marked variation in the quantum of agricultural income tax collected by Government in respect of plantations for a period of five years? It ranges from Rs. 50 lakhs to 90 lakhs. What is the cause for variation?

Sri J. H. SHAMSUDDIN.—There are several causes. One of the causes is, under the Act the plantation is so partitioned that the slab is decreased. Especially in coffee there is the pool system. In a particular year the dividend given is more. That also depends upon the international marked price of coffee and quantum of crop grown every year in a particular area.

Sri J. B. MALLARADHYA.—Is it not a fact that it is due to the whimsical attitude of the assessing officer that this wide variation takes place?

Sri J. H. SHAMSUDDIN.—No, far from truth.

Sri A. R. KARISIDDAPPA.—Has it come to the notice of Government that the ryots are put to a lot of trouble due to the inexperience of the officers who are there to levy tax?

Sri J. H. SHAMSUDDIN.—I don't agree with him. If a particular incident is brought to notice, it will be examined.

Sri A. R. KARISIDDAPPA.—Has it come to the notice of Government that all notices and forms have been supplied to the ryots in English even though Government have urged to supply them in regional language?

Sri J. H. SHAMSUDDIN.—Government admit that it should be supplied in Kannada. If it is not so supplied, Government will take immediate steps to do so.

Sri G. B. SHANKAR RAO.—Has it come to the notice of Government that ryots have been put to lot of troubles and difficulties because of the wrong entries made in the register by the talaties and that the ryots have been harassed on this account? In view of the difficulties experienced by ryots, do the Government think of entrusting this work to some other agency?

Sri J. H. SHAMSUDDIN.—This is a suggestion for action.

Sri G. B. SHANKA RAO.—In view of the changed conditions and the changed prices of the agricultural commodities, is not desirable to change the schedule in the agricultural income tax in respect of lands under various commercial crops?

Sri J. H. SHAMSUDDIN.—This is a suggestion a new legislation; it depends on the House.

Sri G. B. SHANKAR RAO.—In Mandya District the average acres in sugarcane is 60,000 every year, but the tax levied for the year 1959-60 is at once reduced from 7,000 to 872 rupees. What is the reason?

Sri J. H. SHAMSUDDIN.—I have not got that information before me.

Sri G. B. SHANKAR RAO.—Sir, what is the reason for the highest percentage of arrears in Mandya District though the tax levied is very small?

Sri J. H. SHAMSUDDIN.—Sir, there are many causes. Sometimes, assessment is not paid; all that is there.

Sri G. B. SHANKAR RAO.—What steps have Government taken to effect speedy collection?

Sri J. H. SHAMSUDDIN.—All legal steps have been asked to be taken and expedite the collection.

RESTRICTIONS ON OVERLOADING IN BUS TRANSPORT.

* Q.—746. **Sri K. P. REVANNASSIDDAPPA (Tiptur).**—

Will the Government be pleased to state :—

(a) whether it is not a fact that Government are enforcing restriction on overloading in bus transport;

(b) whether it has come to their notice that way-side passengers do not get seats in buses and are put to inconvenience as the buses run loaded to their capacity and since overloading is prohibited;

(c) whether they intend to issue licences for plying more buses on those roads where traffic is heavy and with a view to help the travelling public?